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THE ANDHRA PRADESH GAZETTE

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NOTIFICATIONS BY GOVERNMENT

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REVENUE DEPARTMENT
(COMMERCIAL TAXES-II)

THE ANDHRA PRADESH GOODS AND SERVICES TAX ACT, 2017 (ACT NO. 16 OF 2017) - TENTH AMENDMENT TO APGST RULES.

[G.O.Ms.No. 495, Revenue (Commercial Taxes-II), 03rd November, 2017.]

NOTIFICATION

In exercise of the powers conferred by section 164 of the Andhra Pradesh Goods and Services Tax Act, 2017 (16 of 2017), the Government hereby makes the following rules further to amend the Andhra Pradesh Goods and Services Tax Rules, 2017, issued in G.O.Ms.No.227, Revenue (CT-II) Dept., Dt.22-06-2017 as subsequently amended.

(1) These rules may be called the Andhra Pradesh Goods and Services Tax (Tenth Amendment) Rules, 2017.

(2) This Notification shall be deemed to have come into force with effect on and from 18th October 2017.

(3) In the Andhra Pradesh Goods and Services Tax Rules, 2017, -

(i) in rule 89, insub-rule (1), for the third proviso, the following proviso shall be substituted, namely:-

"Provided also that in respect of supplies regarded as deemed exports, the application may be filed by, -

(a) the recipient of deemed export supplies; or

(b) the supplier of deemed export supplies in cases where the recipient does not avail of input tax credit on such supplies and furnishes an undertaking to the effect that the supplier may claim the refund";

(ii) in rule 96A, in sub-rule (1), in clause (a),after the words "after the expiry of three months", the words ", or such further period as may be allowed by the Chief Commissioner," shall be inserted;

(iii) in **FORM GST RFD-01,**

(a) for **"Statement-2",** the following Statement shall be substituted, namely:-

"Statement- 2 [rule 89(2)(c)]

Refund Type: Exports of services with payment of tax

(Amount in Rs.)

Sr. No.	Invoice details			Integrated tax		Cess	BRC/ FIRC		Integrated tax and cess involved in debit note, if any	Integrated tax and cess involved in credit note, if any	Net Integrated tax and cess (6+7+10 - 11)
	No.	Date	Value	Taxable value	Amt.		No.	Date			
1	2	3	4	5	6	7	8	9	10	11	12
											";

(b) for **"Statement-4",** the following Statement shall be substituted, namely:-

"Statement-4 [rule 89(2)(d) and 89(2)(e)]

Refund Type: On account of supplies made to SEZ unit or SEZ Developer (on payment of tax)

(Amount in Rs.)

GSTIN of recipient	Invoice details			Shipping bill/ Bill of export/ Endorsed invoice by SEZ		Integrated Tax		Cess	Integrated tax and cess involved in debit note, if any	Integrated tax and cess involved in credit note, if any	Net Integrated tax and cess (8+9+10– 11)
	No.	Date	Value	No.	Date	Taxable Value	Amt.				
1	2	3	4	5	6	7	8	9	10	11	12
											."

Dr. D. SAMBASIVA RAO,
Special Chief Secretary to Government.

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